

SIKKIM



GOVERNMENT

GAZETTE

**EXTRAORDINARY
PUBLISHED BY AUTHORITY**

Gangtok

Tuesday 6th December, 2022

No. 468

**EXCISE DEPARTMENT
GOVERNMENT OF SIKKIM
GANGTOK**

No. 10/ Ex

Dated the 06.12.2022

NOTIFICATION

In exercise of the powers conferred by section 23 of the Sikkim Excise Act, 1992 (2 of 1992) and in supersession of Notification No. 04/Ex dated 30.09.2022 and, published in Extraordinary Gazette number 396 dated 30th September 2022, the State Government hereby makes the following amendment on the said notification for consumption in Civil Market namely :-

A. LIQUOR								
Sl. No.	Particular	Ex Factory Price including levies and commission (in Rs)	Excise Duty % on EFP	Bottling Fee	Import Pass Fee	Export Pass Fee	MRP Range	
							Size	MRP/Bottle
1	Cheap Range	650-950	(EFP + ½ of 650) x 90% (Excise duty in this case so computed should not be less than Rs. 878/- per case)	Rs. 116/- per case	Rs. 232/- per case	Rs. 17/- per case	750ml	Rs. 149 -
							375ml	Rs. 254
							180ml	Rs. 77- Rs. 128 Rs. 41- Rs. 66
2	Regular Range	951-1850	(EFP + ½ of 951) x 80% (Excise duty in this case so computed should not be less than Rs. 1141/-)	Rs. 116/- per case	Rs. 232/- per case	Rs. 17/- per case	750ml	Rs. 255 -
							375ml	Rs. 454
							180ml	Rs. 129 - Rs. 228 Rs. 67- Rs. 114

3	Semi Premium Range	1851 to 3050	(EFP + $\frac{1}{2}$ of 1851) x 70% (Excise duty in this case so computed should not be less than Rs. 1944/- per case)	Rs. 116/- per case	Rs. 232/- per case	Rs. 17/- per case	750ml 375ml 180ml	Rs. 455 - Rs. 904 Rs. 229 - Rs. 454 Rs. 115 - Rs. 228
4	Premium Range	3051 to 5050	(EFP + $\frac{1}{2}$ of 3051) x 63% (Excise duty in this case so computed should not be less than Rs. 2883 per case)	Rs. 116/- per case	Rs. 232/- per case	Rs. 17/- per case	750ml 375ml 180ml	Rs. 905 - Rs. 1504 Rs. 455 - Rs. 755 Rs. 229 - Rs. 378
5	Deluxe Range	5051 - 7050	(EFP + $\frac{1}{2}$ of 5051) x 50% (Excise duty in this case so computed should not be less than Rs. 3788/- per case)	Rs. 116/- per case	Rs. 232/- per case	Rs. 17/- per case	750ml 375ml 180ml	Rs. 1505 - Rs. 2504 Rs. 756 - Rs. 1255 Rs. 379 - Rs. 628
6	Super Deluxe Range	7051 and above	(EFP + $\frac{1}{2}$ of 7051) x 40% (Excise duty in this case so computed should not be less than Rs. 4230/- per case)	Rs. 116/- per case	Rs. 232/- per case	Rs. 17/- per case	750ml 375ml 180ml	Rs. 2505 - and above Rs. 1256 and above Rs. 629 and above

B. BEER					
Sl. No.	Particular	Excise Duty % on EFP	Bottling Fee	Import Pass Fee	Export Pass Fee
1	Beer Manufactured in Sikkim	85% on EFP	NA	NA	Rs. 13/- per case
2	Beer bottled in Sikkim for company/ firm located Outside Sikkim	85% on EFP	Rs. 23/- per case	NA	Rs. 13/- per case
3	Beer Imported from Other States	80% on EFP	NA	Rs. 80/- per case	NA

C WINE					
Sl. No.	Particular	Excise Duty % on EFP	Bottling Fee	Import Pass Fee	Export Pass Fee
1	Wine Manufactured in Sikkim	15% on EFP	NA	NA	Rs. 15/- per case
2	Wine manufactured in Sikkim for Company/ Firm located Outside Sikkim	15% on EFP	Rs. 55/- per case	NA	Rs. 15/- per case
3	Wine Imported from Other State	15% on EFP	NA	Rs. 100/- per case	NA

D. READY TO DRINK				
Sl. No.	Particular	Excise Duty % on EFP	Bottling Fee	Import Pass Fee per case (in Rs)
1	RTD Manufactured in Sikkim	35%	NA	NA
2	RTD Imported from Other States	40%	NA	Rs. 65/- per case

E. FOREIGN LIQUOR/WINE/BEER IMPORTED FROM OUTSIDE INDIA					
Sl. No.	Particular	Excise Duty % on EFP	Bottling Fee	Import Pass Fee	Export Pass Fee
1	Foreign Liquor Imported from Outside India	1000 - 3000 3001 - 5000 5001 - 8,000 8,001 - 10,000 10,001 - above	NA	NA	5000/- 6000/- 7000/- 8000/- 9000/-
2	Wine Imported from Outside India	—	NA	NA	1500/-
3	Beer Imported from Outside India	—	NA	NA	145/-

- The Manufacturers of Alcoholic Products in the State of Sikkim and Indian Made Foreign Liquor/Beer/Wine imported from other states shall not be permitted to reduce the Ex Factory Price/Ex Distillery Price of their products. However the manufacturers have the liberty to fix any Maximum Retail Price of their products within the range as notified in this notification subject to the prior approval of the Excise Department.
- This Notification shall come into force from the 1st day of January 2023 as published in the Official Gazette.

Secretary
Excise Department
Government of Sikkim